



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

GERALD C. MANN
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ATTORNEY GENERAL

Honorable Geo. H. Sheppard
Comptroller of Public Accounts
Austin, Texas

Dear Sir:

Opinion No. O-4107
Re: Are permanent waving solutions
to be classified as hair pre-
parations under S. B. 470, 47th
Legislature, Regular Session?

We acknowledge receipt of your request for an opinion of this Department on whether or not permanent waving solutions are to be classified as hair preparations under Senate Bill 470, 47th Legislature, Regular Session.

You advise us that permanent waving solutions are liquid chemicals which are applied to the hair and that when so applied and heated, the hair will retain the shape in which it was wound when the application of heat is made.

Senate Bill 470, supra, is an amendment to House Bill 8, 47th Legislature, Regular Session, defining, among other things, the term "cosmetics." House Bill 8, supra, is a tax statute. Senate Bill 470 defines the term "cosmetics" as meaning:

"The term 'cosmetics' as used in this Article means: rouge (liquid, semi-solid or solid), lipstick (liquid, semi-solid or solid), face powder, face creams (including cleansing, foundation, vanishing, massage or any other similar cream to be used on the skin), lotions (hand, face, and skin including astringents), nail polish (all kinds) and manicuring preparations, eyelash preparations, eyebrow pencils, eye shadowing preparations, hair oil, hair tonic and other hair preparations: . . . (Emphasis ours)

"Preparation" is defined by Webster as being:

"Something made, equipped or compounded for a particular purpose."

From your request it appears that "permanent waving solutions" are substances which are made or compounded for the particular purpose of use on the hair.

Honorable Geo. H. Sheppard, Page 2 (0-4107)

We are, therefore, of the opinion that the term "hair preparations" includes permanent waving solutions.

Trusting that the foregoing fully answers your inquiry, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

By /s/ Richard H. Cocke
Richard H. Cocke
Assistant

APPROVED OCT 18, 1941

/s/ Grover Sellers

FIRST ASSISTANT
ATTORNEY GENERAL

APPROVED OPINION
COMMITTEE BY /s/ B.W.B.
CHAIRMAN

REC:N-ds